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## Message from Guest Editors



With the theme of the *Contemporary Issues in Accounting Studies: Sustaining Accounting Relevance*, School of Accountancy (SOA), College of Business (COB), Universiti Utara Malaysia (UUM) is proud to organise the International Conference on Accounting Studies (ICAS) 2014 at the prestigious Putra World Trade Centre, Kuala Lumpur with the aim to review current developments in all aspects of accounting in relation to the influence of accounting in shaping (amongst others) the economic, business and social environments.

Accounting is a discipline whose characteristics have a very long historical background and its applications have a well-developed theoretical framework and practical appeal. Furthermore, accounting is a service-providing discipline, making available information (especially financial) for various decisions to be made by users. Owners, creditors, managers, prospective investors, government and its agencies, employees and even the general public seek accounting information on entities/organizations for the purpose of making various informed decisions.

Accounting demands high degree of studies and brainstorming for all its branches to be well developed to play the role expected of it in moulding the way of life of the whole humanity and in shaping the whole environment, through the influence it exercises over the decision of everybody in the global community. Scholars, practitioners and policy makers need to come together to brainstorm over the prospects of accounting in playing its roles of influencing/shaping the environment for the better.

There are over 160 manuscripts initially submitted for this conference. After careful peer reviews of all these papers, 98 of them have been accepted for oral presentations in the conference and 86 of them have been considered for publications in the proceedings. Apart of papers from Malaysia, 41 of the finally accepted papers are written by authors from 11 different countries. The accepted papers deal with a wide range of accounting issues including corporate social responsibility, corporate governance, financial accounting and reporting; management accounting and costing; accounting education; social and environmental accounting, taxation, corporate finance and capital markets, auditing and internal control, Islamic accounting, accounting information systems; public sector accounting, forensic accounting, and case studies and other issues in accounting.

As the editors of the conference proceedings, we would like to express our sincere thanks to many individuals who have contributed a lot to the paper reviewing works. We would especially like to express our gratitude to all scientific committee members and guest reviewers who diligently reviewed the papers. In addition, we would like to appreciate the organising committee of ICAS 2014 who have contributed much of their valuable time and made every effort for the successful organisation of this conference. Finally, we would like to thank the Procedia - Social and Behavioral Sciences of Elsevier staffs who have been extremely helpful during the publication process of the conference proceedings.

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